

**DEPARTMENT OF THE TREASURY**  
**BUREAU OF ALCOHOL, TOBACCO FIREARMS**

**TAX INFORMATION AUTHORIZATION**

(PURSUANT TO TITLE 26 OF THE UNITED STATES CODE AND THE FEDERAL ALCOHOL ADMINISTRATION ACT)

IMPORTANT-Please Read Instructions on Reverse Before Completing This Form

(Prepare in duplicate - See instructions on back)

**PART I - AUTHORIZATION**

1. PRINCIPAL

2. ADDRESS (Number, Street, City, State, ZIP Code)

3. BUSINESS IN WHICH ENGAGED

4. NAME OF REPRESENTATIVE (Attorney, Certified Public Accountant, or Agent)

5. ADDRESS (Number Street, City, State, ZIP Code)

6. THE ABOVE-NAMED REPRESENTATIVE IS HEREBY AUTHORIZED TO: (See Instruction 3)

a. ☐ Receive from, or inspect in, the office of the District Director, Chief, Technical Services, Chief, Tax Processing Center and/or the office of the Director, Bureau of Alcohol, Tobacco and Firearms, any confidential information on behalf of the principal.

b. ☐ Receive from, or inspect in, such office(s) confidential information with respect to:

Check applicable box(es)

c. ☐ Receive the original of any ruling (or correspondence in connection therewith) on behalf of the principal.

d. ☐ Receive copies of notices and other written communications addressed to the principal involving confidential tax matters.

7. THE FOLLOWING IS THE SIGNATURE OF THE REPRESENTATIVE HEREBY AUTHORIZED TO RECEIVE CONFIDENTIAL INFORMATION

8. SIGNATURE OF OR FOR PRINCIPAL(S) (If a corporate officer, partner, or fiduciary signs below on behalf of the principal, the following statement of authority applies)

I certify that I have the authority to execute this Tax Information Authorization on behalf of the principal.

SIGNATURE

TITLE (If applicable)

DATE

CORPORATE  
SEAL  
(If applicable)

SIGNATURE

TITLE (If applicable)

DATE

SIGNATURE

TITLE (If applicable)

DATE

SIGNATURE

TITLE (If applicable)

DATE

**PART II - DECLARATION BY ATTORNEY OR CERTIFIED PUBLIC ACCOUNTANT (See Instruction 5)**

9. I declare that I am not currently under suspension or disbarment from practice before the Bureau of Alcohol, Tobacco and Firearms; That

a. ☐ I am a member in good standing of the bar of the highest court of \_\_\_\_\_

b. ☐ I am qualified to practice as a certified public accountant in \_\_\_\_\_

and that I am authorized to represent \_\_\_\_\_

SIGNATURE

DATE

## INSTRUCTIONS

1. 26 CFR Part 601, Subpart E, requires the filing of a Tax Information Authorization for a representative to obtain, on behalf of the principal, information of a confidential nature as described in the regulations, unless a power of attorney is on file. Form 5000.19 need not be filed if Power of Attorney, Form 5000.8, or a copy thereof, is on file in the office from which such confidential information will be received by the representative.
2. Form 5000.19 shall be filed in duplicate, with the District Director, or the Chief, Technical Services of the District in which the place of business or establishment of the principal is located, or with the Chief, Tax Processing Center or the Director, Bureau of Alcohol, Tobacco and Firearms, as applicable. A copy of the Tax Information Authorization must also be filed with each office of the Bureau in which the attorney or agent is to represent the principal. If the authorization is applicable to more than one establishment or business, an additional copy for each must be submitted. Copies reproduced by photographic processes need not be certified as true and correct copies of the original; copies reproduced by other methods will be acceptable if their authenticity is certified (a) by an attorney, certified public accountant, or agent; or (b) by a notary public or other official, who will state that he has personally compared the copy with the original and finds it to be true and correct.
3. **Item 6:** 26 CFR Part 601, Subpart E, requires that a Tax Information Authorization clearly express the scope of the authority of the representative. If more than one person is authorized to represent the principal, the representative who is to receive notices and other written communications should be designated. The original of a ruling will be addressed to a representative only if the Tax Information Authorization (*or power of attorney*) contains a statement to that effect. Therefore, the information covered by Item 6(c) and Item 6(d) will not be given to the representative unless specifically authorized by a check mark in the applicable box. Authority in Item 6(d) should be extended to one representative only, whether by Form 5000.8 or Form 5000.19.
4. **Item 8:** Form 5000.19 shall be signed by the principal(s) as follows: (a) If an individual, by such individual. (b) If a husband and wife, by each of them, unless one spouse authorized the other in writing to sign for both. In such case, the authorization should accompany Form 5000.19. (c) If a partnership, either by all members or in the name of the partnership by one of the partners authorized to act, in the latter case, unless the authorization is provided under local law, it should accompany Form 5000.19. (d) If an estate, by the executor or administrator. (e) If a corporation or an association, by an officer having authority to bind the entity, who shall certify that he has such authority. The Bureau of Alcohol, Tobacco and Firearms does not require the affixing of a corporate seal. Space for affixing a corporate seal is provided as convenience for a corporation required by charter, or by the law of the jurisdiction in which it is incorporated, to affix its corporate seal in the execution of instruments.
5. **Item 9:** Qualified attorneys or certified public accountants who, in addition to receiving tax information, will represent the principal in conference may complete the declaration in Part II. This declaration, if completed, satisfies the requirement (26 C.F.R. 601.521) to submit evidence of recognition to practice.
6. Revocation by the principal of the authority of an attorney, certified public accountant, or agent to represent him shall not be effective before written notice has been given to the District Director, Chief, Technical Services, the Chief Tax Processing Center, or the Director, Bureau of Alcohol, Tobacco and Firearms as appropriate, that the authority of such representative has been revoked.
7. The rules governing the recognition of attorneys, certified public accountants, and agents representing clients before the Bureau of Alcohol, Tobacco and Firearms are contained in Treasury Department Circular No. 230, as amended (31 CFR Part 8), and in the Statement of Procedural Rules (26 CFR Part 601 or those regulations as recodified in 27 CFR Part 71 and 27 CFR 70.419). Representatives must comply with such rules, as applicable, and with all pertinent statutes.

## PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with Section 3507, Public Law 96-511, December 11, 1980. This information collection documents the taxpayer's authorization granting a specific individual to examine specified tax information. ATF uses the information to insure that individuals other than the taxpayer have been properly authorized to examine tax information which is confidential under Federal law. The information requested is voluntary.

The estimated average burden associated with this collection of information is 1 hour per respondent or recordkeeper, depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestion for reducing this burden should be addressed to Reports Management Officer, Document Services Branch, Bureau of Alcohol, Tobacco and Firearms, Washington, D.C. 20226, and the Office of Management and Budget, Paperwork Reduction Project (1512-0033), Washington, D.C. 20503.